

The following Listing of Claims will replace all prior versions, and listings, of claims in the application.

LISTING OF CLAIMS:

1. (Original) A handle attachment structure for a fishing reel comprising:
a handle arm having a through hole being formed in a base end of said handle arm;
at least one handle shaft, said handle arm being detachably mounted thereto, said handle shaft having a first male threaded portion being formed on a tip of said handle shaft and being non-rotatably mounted in said through hole;
a nut member having a first female threaded portion being formed in an inner periphery thereof, said nut member being configured to engage said first male threaded portion to fix said handle arm to said handle shaft; and
a cap member having a second male threaded portion being configured to engage said first female threaded portion, said cap member being disposed to cover a circumference of said nut member.
2. (Original) The handle attachment structure for a fishing reel according to claim 1, further comprising,
a plurality of engagement recess portions formed in an outer peripheral portion of said nut member, and
a rotation prevention member being configured to engage one of said plurality of engagement recess portions to prevent rotation of said nut member.
3. (Original) The handle attachment structure for a fishing reel according to

claim 2, wherein said rotation prevention member is a screw.

4. (Original) The handle attachment structure for a fishing reel according to claim 3, wherein said handle shaft further includes a first shaft portion having a third male threaded portion configured to extend in a direction opposite said first male threaded portion and to attach to said fishing reel, and a second shaft portion having said first male threaded portion.

5. (Original) The handle attachment structure for a fishing reel according to claim 4, wherein said handle shaft comprises a tubular main shaft unit into which said first and second shaft portions are mounted.

6. (Original) The handle attachment structure for a fishing reel according to claim 1, wherein the fishing reel is a spinning reel.

7. (Original) The handle attachment structure for a fishing reel according to claim 1, wherein the fishing reel is a dual bearing reel.

8. (Currently Amended) A handle attachment structure for a fishing reel comprising:

a handle arm having a through hole being formed in a base end of said handle arm;
a handle shaft, said handle arm being detachably mounted thereto, said handle shaft having a first male threaded portion being formed on a tip of said handle shaft and being non-rotatably mounted in said through hole;

a nut member having a first female threaded portion being formed in an inner periphery thereof, said nut member being configured to engage said first male threaded portion to fix said handle arm to said handle shaft; and

a cap member having a second female threaded portion being configured to engage said first ~~male~~ female threaded portion, said cap member being disposed to cover a circumference of said nut member.

9. (Original) The handle attachment structure for a fishing reel according to claim 8, further comprising,

a plurality of engagement recess portions formed in an outer peripheral portion of said nut member, and

a rotation prevention member being configured to engage one of said plurality of engagement recess portions to prevent rotation of said nut member.

10. (Original) The handle attachment structure for a fishing reel according to claim 9, wherein said rotation prevention member is a screw.

11. (Original) The handle attachment structure for a fishing reel according to claim 10, wherein said handle shaft further includes a first shaft portion having a third male threaded portion configured to extend in a direction opposite said first male threaded portion and to attach to said fishing reel, and a second shaft portion having said first male threaded portion.

12. (Original) The handle attachment structure for a fishing reel according to

claim 11, wherein said handle shaft comprises a tubular main shaft unit into which said first and second shaft portions are mounted.

13. (Original) The handle attachment structure for a fishing reel according to claim 8, wherein the fishing reel is a spinning reel.

14. (Original) The handle attachment structure for a fishing reel according to claim 8, wherein the fishing reel is a dual bearing reel.